

--52. A thermal-acoustic insulation material as in claim 45, which has a thermal conductivity of 0.039 W/m °C. or lower. --

--53. A thermal-acoustic insulation material as in claim 45, wherein a vertical incident acoustic absorptivity at a frequency of 100 Hz of said thermal-acoustic insulation material with a thickness of 25 mm is 48% or higher. --

--54. A thermal-acoustic insulation material as in claim 45, wherein said carbon fibers are produced from anisotropic pitch obtained by polymerizing condensed polycyclic hydrocarbon. --

### REMARKS

The above amendment to the claim 10 and the addition of claims 44-54 has been made to place the application in better condition for examination.

In the event that any fees are due in connection with this paper, please charge our Deposit  
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Respectfully submitted,

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